



State of Utah

Department of
Environmental Quality

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DIVISION OF AIR QUALITY
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DAQ-026-07

M E M O R A N D U M

TO: Air Quality Board

THROUGH: Richard W. Sprott, Executive Secretary

FROM: Mat Carlile, Environmental Planning Consultant

DATE: March 15, 2007

SUBJECT: Propose for Public Comment: Repeal R307-122. General Requirements: Eligibility of Expenditures for Purchase and Installation Costs of Fireplaces and Wood Stoves that Use Cleaner Burning Fuels.

Sections 59-10-128 and 59-7-606 of the Utah Code authorized a tax credit for the cost of purchasing and installing a fireplace or wood stove that uses cleaner burning fuels. R307-122 sets forth the process for applying for the tax credit that was allowed under Sections 59-10-128 and 59-7-606.

Section 59-10-128 was repealed in 2006 and Section 59-7-606 was limited to tax years 1992 through 2002; therefore, R307-122 is no longer authorized under Utah Statute.

Staff Recommendation: Staff recommends that the repeal of R307-122 be proposed for public comment. A copy of the proposal is attached.